

quired to be levied, to pay into the State treasury the amount due and owing from his county at the time and in the manner required for the payment of State taxes collected, and the State comptroller and State treasurer shall upon the first day of July and January in each year transfer the full amount received from counties under the provisions of this Article to the account of the State hospitals for the insane. Taxes levied and collected in any county for the purpose named in this Article shall be used only to defray the expenses of the insane, and shall not be diverted to any other purpose, nor be transferred to any other fund for the State or county authorities. Whenever the superintendent of any State hospital for the insane has held and treated a patient as from one county, and the county commissioner or such county makes claim that such patient is not a proper charge against the said county, and such county commissioners shall notify the State comptroller that it is claimed by them that such patient is not a proper charge against their county, and shall claim that the said patient is a proper charge against some other county, it shall be the duty of the county commissioners of each of said counties to file such proofs as they may have with the State comptroller within thirty days from the time of such notification and thereupon it shall be the duty of the State comptroller to investigate the question of the residence of such patient and to determine of what county said patient is a proper charge, and shall thereupon notify each of said counties of such determination, and shall notify the superintendent of the State hospital for the insane, and the counties aforesaid shall thereafter treat and regard such patient as of the county according to the determination of the State comptroller, and if the State comptroller shall find that such patient is not a proper charge against any county of the State, such patient shall thereafter be regarded as a proper charge against the State at large. The amount incurred by any county of this State for treatment and maintenance for any insane person in the State hospitals for the insane shall be a charge against the estate of such person: provided, that the insane person has no heirs within the United States dependent upon the said estate for support; and provided further, that no real property shall be sold for debt incurred for the treatment and maintenance by any county during the life of the insane person; and further provided that no personal property shall be sold for said